

SERS Reportable Compensation

Overview

Note: The rules for the School Employees' Retirement System (SERS) are the same as for the Public Employees' Retirement System (PERS) Plan 2 as it relates to reportable compensation. Refer to the PERS section for descriptive examples as appropriate.

The table for SERS reportable compensation is on the following pages.

SERS Reportable Compensation Table

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation
Annual Leave Cash Outs	No — WAC 415-110-456
Assault Pay (State Emp.)	No — WAC 415-110-468
Base Rate	Yes — WAC 415-110-451
Car Allowances	No — WAC 415-110-485
Cafeteria Plans	Yes — WAC 415-110-455
Deferred Wages	Yes — WAC 415-110-459
Disability Payments	No — WAC 415-110-477
Disability Retirees	No — RCW 41.35.440/RCW 41.35.690 (until requirements are met)
Disability: Salary lost while on disability leave	Yes — WAC 415-110-468 RCW 41.35.070
Employer Provided Vehicle	No — WAC 415-110-480
Employer Contributions	No — WAC 415-110-459
Fringe Benefits	No — WAC 415-110-475
Illegal Payments	No — WAC 415-110-482
Legislative Leave	Yes — WAC 415-110-464
Longevity/Education Attainment Pay	Yes — WAC 415-110-451
Nonmoney Maintenance	No — WAC 415-110-470
Optional Payments	No — WAC 415-110-483
Payments in Lieu of Excluded Items	No — WAC 415-110-463
Performance Bonuses	Yes — WAC 415-110-453

SERS Reportable Compensation Table (Continued)

Type of Payment	SERS Plan 2 and Plan 3 Reportable Compensation
Retroactive Salary Increase	Yes — WAC 415-110-457
Reimbursements	No — WAC 415-110-484
Reinstatement Payments	Yes — WAC 415-110-467
Retirement or Termination Bonuses	No — WAC 415-110-487
Severance Pay – Earned Over Time	No — WAC 415-110-458
Severance Pay – Not Earned Over Time	No — WAC 415-110-488
Shared Leave – School/ ESD Employees	Yes — WAC 415-110-468
Sick Leave Cash Outs – School/ ESD Employees	No — WAC 415-110-456
Standby Pay	Yes — WAC 415-110-469
Time Off With Pay	Yes — WAC 415-110-456 WAC 415-110-465
Union Leave ¹	Yes — WAC 415-110-466
Worker's Compensation	No — WAC 415-110-479

¹ Only specific types of union leave are reportable. See WAC 415-110-466.

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